

**BY-LAW NO. 1474 CONCERNING THE RATES FOR THE 2025 FINANCIAL YEAR,  
FOR THE PURPOSE OF ALLOCATING THE FINANCIAL RESERVE TO FINANCE  
MAJOR EXPENDITURES AND THE REPLACEMENT OF THE ROYALMOUNT  
FOOTBRIDGE**

<b>ADOPTION PROCEDURE SUMMARY</b>	
<b>NOTICE OF MOTION AND FILING:</b>	<b>DECEMBER 10, 2024</b>
<b>ADOPTION OF THE BY-LAW:</b>	<b>DECEMBER 17, 2024</b>
<b>COMING INTO EFFECT:</b>	<b>JANUARY 1<sup>st</sup>, 2025</b>

**WHEREAS** a municipality may impose a specific rate structure in accordance with the *Act respecting municipal taxation* CQLR, chapter F-2.1;

**WHEREAS** the Royalmount Pedestrian Walkway Agreement was approved by Council resolution no. 21-10-05 on October 7, 2021 and modified by the addendum approved by Council resolution no. 24-03-09 of March 19, 2024 (the "Agreement");

**WHEREAS** the agreement concerns the construction of a footbridge located over Décarie Boulevard and connecting, among others, the Royalmount Project site to the De la Savane metro station so as to provide access to pedestrians, bicycles and persons with reduced mobility (the "Footbridge");

**WHEREAS** the Footbridge shall be accessible to the public and shall constitute a municipal infrastructure of Town of Mount Royal and a pedestrian public way;

**WHEREAS** under the Agreement, all current construction, maintenance and upkeep expenditures for the Footbridge are assumed exclusively by the owners of some of the taxable immovables located in the Project;

**WHEREAS** under the Agreement, all expenditures related to major repairs and the replacement of the Footbridge are assumed exclusively by the owners of some of the taxable immovables located in the Project;

**WHEREAS** a financial reserve to finance major expenses and the replacement of the Royalmount footbridge was created, by the Municipal Council, on December 14, 2023, in order to provide a contingency fund for the financing of said expenses;

**WHEREAS** notice of motion was given on December 10, 2024, and the draft By-law was filed at the same Council meeting;

**ON DECEMBER 17, 2024, COUNCIL ENACTED THE FOLLOWING:**

1. The purpose of this by-law is to establish the rates for fiscal year 2025, in order to provide funding for the financial reserve dedicated to financing major and replacement expenses for the Royalmount footbridge.

**TAX**

2. In order to provide for the endowment of the financial reserve for the financing of major expenses and the replacement of the Royalmount footbridge, it is by the present by-law imposed and it will be levied annually, on all taxable immovables located in the tax basin described in Schedule "1" attached to the present by-law to form an integral part hereof, a special tax at a sufficient rate based on the surface area of these taxable immovables, as it appears on the assessment roll in effect each year.
3. For fiscal year 2025, the rate imposed is \$2.0925 for each square meter of taxable property.

## **INTEREST RATES, PENALTIES, DUE DATES AND OTHER TERMS OF PAYMENT**

4. Interest at the rate of 10% per annum is applied to any amount due to the Town, including tax arrears, calculated day-to-day from the due date.
5. By virtue of section 250.1 of the *Act respecting municipal taxation*, a penalty shall be added to the amount of due 2025 municipal taxes and transfer duties in arrears. The penalty is established at a half percent (0.5%) of the outstanding principal for every whole month following the expiry, up to five percent (5%) per annum. The date of expiry is the day on which the tax becomes payable.
6. The tax as provided under section 2, is entirely due on the 30<sup>th</sup> day following the mailing of the bill by the Town. Nonetheless, at the option of the debtor, the method of payment may be as follows:
  - 1) if the account is less than \$300: in a lump sum, on the 30<sup>th</sup> day following the mailing of the bill by the Town;
  - 2) if the account is \$300 or more, the payment will be at the choice of the debtor as follows:
    - a) in a lump sum on the 30<sup>th</sup> day following the mailing of the bill by the Town;
    - b) in two (2) equal instalments: the first on the 30<sup>th</sup> day following the mailing of the bill by the Town and the second on the 90<sup>th</sup> day following the last day where can be done the previous instalment.
7. Where a tax or a compensation supplement is payable after an alteration to the assessment or collection roll, the supplement is payable as follows:
  - 1) if the amount due is less than \$300: in a lump sum, no later than the 30<sup>th</sup> day after the account is mailed by the Town;
  - 2) if the account is \$300 or more, the payment will be at the choice of the debtor as follows:
    - a) in a lump sum, no later than the 30<sup>th</sup> day after the account is mailed by the Town;
    - b) in two (2) equal instalments: the first, no later than the 30<sup>th</sup> day after the account is mailed by the Town, and the second, no later than the 90<sup>th</sup> day after the last day on which the first instalment may be paid.
8. Where no payment is made by the date specified in this by-law, only the instalment due is immediately payable.

## **ADMINISTRATIVE CHARGES**

9. By virtue of section 478.1 of the *Cities and Towns Act* (CQLR, chapter C-19), effective January 1<sup>st</sup>, 2025, the administrative charge claimed for payments refused by the drawee on municipal tax accounts, water accounts and all other accounts owing to the Town of Mount Royal is established at \$25.

10. To carry out procedures for the sale of immovables for non-payment of taxes, the Town will charge the sum of \$200, per matricule number, for any immovable appearing on the list of immovables to be sold that is submitted to the Town Council.

**EFFECTIVE DATE**

11. This by-law comes into effect according to law.

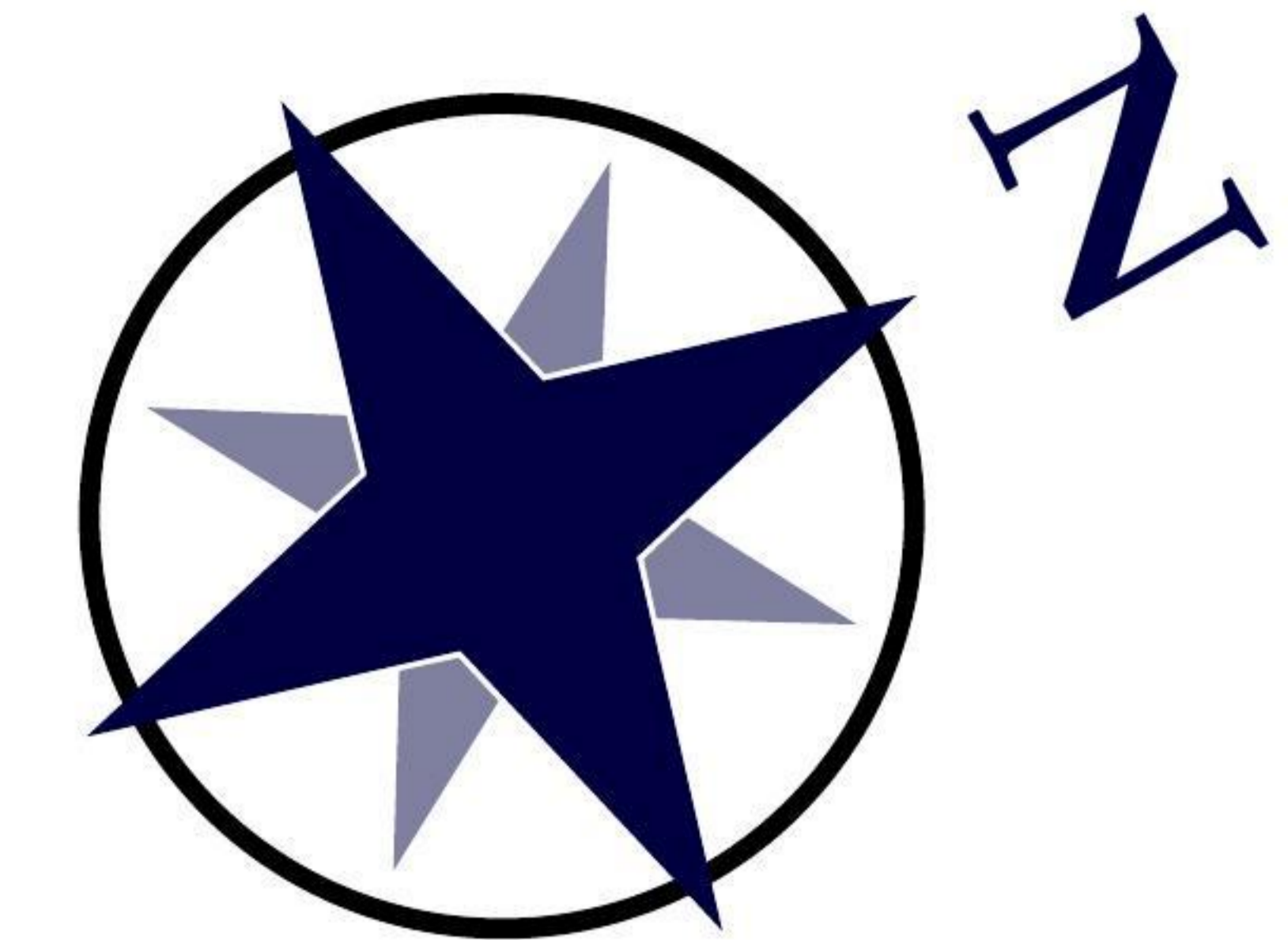
Peter J. Malouf  
Mayor

Alexandre Verdy  
Town clerk

**BY-LAW No. 1474**

**SCHEDULE 1**

**TAX BASIN**



**Légende**

- Secteur de taxation
- Polygones des lots officiels
- Réseau routier
- Limites de la Ville de Mont-Royal

SCR : EPSG:32188 - NAD83 / MTM zone 8

Sources :

Orthophoto : © CMM, 2022  
 Secteur de taxation : © Ville de Mont-Royal, 2024  
 Polygones des lots officiels : © MRNF, Gouvernement du Québec, 2024  
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Date de réalisation : 07/02/2024  
 Réalisation : Samuel Picard, tech. en géomatique, VMR  
 Requérant : Alexandre Verdy, Greffier et directeur des Affaires publiques, VMR  
 Service : Greffe  
 Date de modification : 15/02/2024  
 Carte No. : GEN\_24-001

**SECTEUR DE TAXATION**

**Réserve financière pour le  
 financement des dépenses  
 majeures et le  
 remplacement de la  
 passerelle Royalmount**

